

# COUNTY OF KAUAI BOARD OF REVIEW

## NOTICE OF HEARING & AGENDA

Friday, January 12, 2018  
1:00 p.m. or shortly thereafter  
Mo'ikeha Building, Meeting Room 2A / 2B  
4444 Rice Street  
Lihue, Kauai, Hawaii 96766

RECEIVED

'17 DEC 29 P3:23

*Oath of Office for reappointed members Julie Caspillo, 2<sup>nd</sup> term ending 12/31/20 and Donald Kolenda, 2<sup>nd</sup> term ending 12/31/20*

OFFICE OF  
THE COUNTY CLERK  
COUNTY OF KAUAI

### CALL TO ORDER

### APPROVAL OF MINUTES

- a. Open Session Minutes of December 1, 2017

### ESTABLISH FORMAT FOR HEARING OF APPEALS

- a. Reprints from the County of Kaua'i's webpage on *Understanding your Real Property Taxes* and Information for Taxpayers concerning *Property Assessments Appeals to the Board of Review*
- b. Orientation from the County Attorney's Office regarding Board of Review procedure and applicable Sunshine Law
- c. PowerPoint presentation from the Real Property Tax Manager on an overview of appeals, assessment methods, tax classifications, and an update on changes to the laws

### APPEALS SCHEDULED - see attached listing(s)

### DISCUSSION ON BOARD OF REVIEW ANNUAL REPORT TO THE MAYOR FOR 2017

### ANNOUNCEMENTS

Next Meeting: Friday, February 2, 2018 – 1:00 p.m.

### EXECUTIVE SESSION

Pursuant to sections 92-4, 92-5(a)(4), 92-9(a)(1-4)(b) and 92-6(a)(2), Hawai'i Revised Statutes, the Board anticipates going into executive session, closed to the public, for the purposes of: (1) Exercising the adjudicatory function of the Board in order to deliberate the merits of the appeals presented at today's hearing of which appellants will be informed of the Board's decision in writing at a later date (2) Receiving and approving Executive Session minutes, if applicable, and (3) Consulting with the Board's Attorney on questions and issues pertaining to its powers, duties, privileges, immunities and liabilities as these may relate to the appeals scheduled (see attached listings)

*An Equal Opportunity Employer*

- a. Executive Session Minutes – December 1, 2017
- b. Discussion to deliberate the merits of the appeals presented at today's hearing and take appropriate Board action

## **RETURN TO OPEN SESSION**

Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public

## **ADJOURNMENT**

Cc: Mark Bradbury, Deputy County Attorney

## **EXECUTIVE SESSION**

Pursuant to Hawai'i Revised Statutes §92-7(a), the Board may, when deemed necessary, hold an executive session on any agenda item without written public notice if the executive session was not anticipated in advance. Any such executive session shall be held pursuant to H.R.S. §92-4 and shall be limited to those items described in H.R.S. §92-5(a).

## **PUBLIC COMMENTS and TESTIMONY**

Persons wishing to offer comments are encouraged to submit written testimony at least 24-hours prior to the meeting indicating:

1. Your name and if applicable, your position/title and organization you are representing;
2. The agenda item that you are providing comments on; and
3. Whether you will be testifying in person or submitting written comments only.
4. If you are unable to submit your testimony at least 24 hours prior to the meeting, please provide **10** copies of your written testimony at the meeting clearly indicating the name of the testifier; and

While every effort will be made to copy, organize and collate all testimony received, materials received on the day of the meeting or improperly identified may be distributed to the members after the meeting is concluded.

The length of time allocated to persons wishing to present verbal testimony may be limited at the discretion of the chairperson or presiding member.

### **Send written testimony to:**

Board of Review

Office of Boards and Commissions

4444 Rice Street, Suite 150

Lihu'e, HI 96766

Phone: (808) 241-4881

Fax: (808) 241-5127

***If you need an alternate format or auxiliary aid to participate, please contact the Office of Boards & Commissions at 241-4917 at least five (5) working days prior to the meeting.***

# COUNTY OF KAUAI BOARD OF REVIEW

SCHEDULE OF HEARING FOR: Friday, January 12, 2018

APPEAL  
CASE#

APPRAISER

APPELLANT/REPRESENTATIVE

TAX MAP KEY

1:00 P.M.

- |    |                   |                  |                                     |   |                         |
|----|-------------------|------------------|-------------------------------------|---|-------------------------|
| 1. | <u>17-0000010</u> | <u>D.Ventura</u> | <u>Cornerstone Hawai'i Holdings</u> | <small>(Continued from 12/1/17)</small> | <u>4-7-002-003-0066</u> |
| 2. | <u>17-0000011</u> | <u>D.Ventura</u> | <u>Cornerstone Hawai'i Holdings</u> | <small>(Continued from 12/1/17)</small> | <u>4-7-002-003-0067</u> |
| 3. | <u>17-0000012</u> | <u>D.Ventura</u> | <u>Cornerstone Hawai'i Holdings</u> | <small>(Continued from 12/1/17)</small> | <u>4-7-002-003-0068</u> |
| 4. | <u>17-0000013</u> | <u>D.Ventura</u> | <u>Cornerstone Hawai'i Holdings</u> | <small>(Continued from 12/1/17)</small> | <u>4-7-002-003-0074</u> |

## STIPULATION/WITHDRAWN

- |    |                   |                  |                    |               |   |                         |
|----|-------------------|------------------|--------------------|---------------|---|-------------------------|
| 5. | <u>15-0000132</u> | <u>M.Hubbard</u> | <u>Share No. 1</u> | <u>(2015)</u> | <small>(Continued from 12/1/17)</small> | <u>3-1-001-003-0000</u> |
| 6. | <u>16-0000122</u> | <u>M.Hubbard</u> | <u>Share No. 1</u> | <u>(2016)</u> | <small>(Continued from 12/1/17)</small> | <u>3-1-001-003-0000</u> |
| 7. | <u>17-0000034</u> | <u>M.Hubbard</u> | <u>Share No. 1</u> |               | <small>(Continued from 12/1/17)</small> | <u>3-1-001-003-0000</u> |